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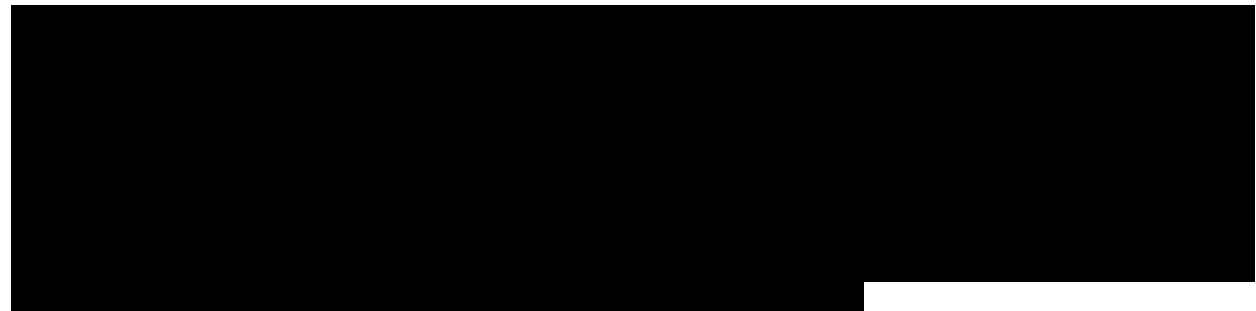
Sent: Thursday, June 13, 2013 10:36 AM

To:

Cc:

Subject:

: tells me that manager would like to continue to pursue the exam. As you and discussed, CC: has given advice in another case that was taxpayer favorable under similar (although perhaps distinguishable) facts. The guidance issued in that case has not yet been released to the public so, unfortunately, we can't forward to you a copy. Nonetheless, talking with the attorneys that worked on the other case helped and me focus on what troubles us about the exchange program.



Also, mentioned that you were going to start drafting a response to taxpayer's protest. Do you send a draft of that in to us before it is issued to ? From the NO perspective, I need to make sure that we don't have multiple documents (the prior guidance in the similar case and what you write) that appear on their face to be identical, but reach different conclusions. Thank you.